

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	
DAN-DEE INTERNATIONAL, LTD.,)	
)	
Plaintiff,)	
v.)	Civil Action No. 08-CV-5540 (RPP)
)	
KB TOYS (US), INC., KB TOYS, INC.,)	
and A & T INDUSTRIAL, INC.,)	
)	
Defendants.)	
_____)	

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant KB Toys, Inc., by its undersigned counsel, makes the following disclosure:

KB Toys, Inc., is not a publicly held corporation. PKBT Funding LLC owns more than 10% of the Company, and KBTI Residual Trust owns 10% of the Company.

KB Toys (US), Inc., no longer exists by that name, but is now operating as KB Toys, Inc.

Respectfully submitted,

/s/ Nels T. Lippert

David B. Bassett

Nels T. Lippert

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Counsel for Defendants

KB Toys (US), Inc., and KB Toys, Inc.

Dated: September 5, 2008